

ing to as close an approximation to an exact proportion as, under all circumstances, is entirely practicable. 1785, ch. 33, s. 1.

This general rule, if it had been suffered to stand unqualified, **257** * would certainly have restrained the General Assembly from departing from any practicable degree of equality of taxation for any purpose whatever; but there has been engrafted upon it an excepting clause, which declares, that “fines, duties, or taxes, may properly and justly be imposed or laid with a political view for the good government and benefit of the community.” No exception can be allowed to have the same extent as the rule itself. Exceptions merely qualify the rule in some of its operations, or take from under it some specified cases. This exception does nothing more than limit the operation of the general restriction upon the right to impose taxes; it allows of a departure from the rule no otherwise than in the imposition of taxes. Fines, duties, and taxes, may be laid, it is said, with a political view for the benefit of the community. A citizen may have a fine imposed upon him as a punishment for his misdemeanor or crime; a duty may be imposed as a means of insuring good conduct, and in aid of the police, as in the form of a duty for a license to keep a tavern, to retail spirituous liquors, to keep a billiard table, &c.; a treble tax may be imposed with a political view, as upon non-jurors during a war, &c.; March, 1778, ch. 15; June, 1778, ch. 9; and to prevent altercation about what should be deemed a money bill, it is declared by the Constitution, “that no bill imposing duties or customs for the mere regulation of commerce, or inflicting fines for the reformation of morals, or to enforce the execution of the laws, by which an incidental revenue may arise, shall be accounted a money bill.” *Const. Art. 11; 3 Hatsell's Precedents*, 104.

But all these expressions relate to the imposition of taxes, not to an exemption from taxation. There is nothing in these clauses, nor any thing in the whole of either Article which authorizes the General Assembly to exempt any private property from taxation, or to exonerate any person, natural or artificial, from contributing his or its proportion of the public taxes according to his or its actual worth in property; nor is there any thing in any part of the Declaration of Rights, or in the Constitution and Form of Government of the State which admits of such an exemption in any manner or form whatever.

The English statute, passed in the year 1692, for the laying of a general tax, embraced all property of every description, real and personal, ready money and debts, as well as the shares of the New

258 * River Water Works, and the shares of stock held by individuals in other companies. The assessment upon land was made, not upon its capital value, but at the rate of four shillings in the pound of its annual rent, and that which did not rent for twenty shillings a year, was exempted from taxation. 4 W. & M.